

UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF NEW YORK

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UNITED STATES OF AMERICA,	:	
	:	(S-1) 07 Cr. 453 (SHS)
- v. -	:	
	:	
ROBERT COPLAN,	:	<u>AFFIDAVIT OF</u>
MARTIN NISSENBAUM,	:	<u>RICHARD SHAPIRO</u>
RICHARD SHAPIRO,	:	
BRIAN VAUGHN,	:	
DAVID L. SMITH, and	:	
CHARLES BOLTON,	:	
	:	
Defendants.	:	
-----	x	

STATE OF NEW YORK)
) ss.:
COUNTY OF NEW YORK)

RICHARD SHAPIRO, being duly sworn, deposes and says:

1. I am one of the defendants in United States v. Robert Coplan, (S-1) 07 Cr. 453 (SHS). I make this affidavit in support of my pretrial motions (1) to require the government to specify the nature of the criminality charged in the Superseding Indictment (the "Indictment"); (2) to dismiss certain charges in the Indictment and (3) to strike surplusage from the Indictment.

2. I graduated from Brown University in 1970 with a Bachelor of Arts degree in political science. In 1973, I received my Juris Doctor from the Columbia University School of Law, and in 1977, I received a Masters of Law in Taxation from the New York University School of Law.

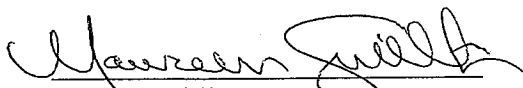
3. Over the past thirty-four years, I have worked as a tax expert in the area of taxation of financial products.

4. From 1990 to 1994, I worked at the firm of Grant Thornton LLP, serving as that firm's Director of Tax for the Financial Services Industry Practice. I left Grant Thornton in 1994, and moved to Goldstein Golub Kessler & Co., P.C. My work at both Grant Thornton and Goldstein Golub did not involve tax shelters in any way.

5. I joined Ernst & Young ("E&Y") in 1995. During my thirteen-year tenure at E&Y, I have spent the majority of my time advising other partners' clients on financial products and related transactions and securities taxation. I have been and continue to be a low-ranking partner at E&Y. To my knowledge, I have consistently been within the lowest paid group of partners at the firm. While at E&Y, I have not held any executive title or position. My principal responsibility has been to act as a tax subject matter expert.


RICHARD SHAPIRO

Sworn to before me this
5th day of May, 2008


Notary Public

MAUREEN SMITH
Notary Public, State of New York
No. 01SM5077496
Qualified in Kings County
Commission Expires May 12, 20 11